

Removal of Site Preparation, Grading and Landscaping Asset Type

FIMS / Real Estate Workshop

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FIMS Definitions

- **Asset Type** - A code that identifies the Standard Accounting and Reporting System (STARS) asset type of the real property being reported
- **Property Type** – Code that identifies an asset by B – Building, L – Land, S – Other Structures and Facilities (OSF), and T – Trailer



FIMS Discovery



- Last year during our year-end analysis of Replacement Plant Values (RPV), Asset Type 460 – Site Preparation, Grading and Landscaping records were discovered and questioned
- Some of the Asset Type 460 records have been used to track funds spent on these specific activities – Site Preparation, Grading and Landscaping
 - These records do not represent tangible real property assets ... let's take a look



Examples of Existing FIMS Records

Site	Prop ID	Prop Name	Usage Code
AL Complex	LANDSCAPE	Landscape/Site Prep/Grading	2009 Catchall
Argonne Natl Lab	800A	Site Prep	2009 Catchall
Brookhaven National Laboratory	LANDSCAPE_SITE PREP	Site Preparation	2009 Catchall
Bryan Mound Facility	BM460LA	Site Prep, Grading & Landscaping-BM	2009 Catchall

Examples of Existing FIMS Records

Site	Prop ID	Prop Name	Usage Code
Los Alamos National Laboratory	09-2609	Landscaping	2609 Other, Reclamation And Irrigation
Idaho National Lab-Scoville	MFC-700	Site Preparation	2009 Catchall
SNL - New Mexico	LANDSCAPING-NM	LANDSCAPING NEW MEXICO	2009 Catchall
Savannah River Site (Area 003)	698000	Site Work/Grading/Landscaping	2009 Catchall

FIMS Discovery

- There are some Asset Type 460 records that appear to be tangible real property assets, such as ...



Examples of Existing FIMS Records

Site	Prop ID	Prop Name	Usage Code
East Tennessee Technology Park	001	1435-B2	FENCED STORAGE AREA
Los Alamos National Laboratory	002	03-2434	Manhole (Sanitary Sewer)
Los Alamos National Laboratory	002	03-6919	STREET LIGHTS
Oak Ridge National Laboratory (X-10)	001	X920093	Retaining Wall, Quad Common Plaza Area
Paducah Gaseous	001	C-616-E	Sludge Lagoon

Federal Real Property Profile Reporting

- Each FIMS record is reported to the Federal Real Property Profile (FRPP) as an individual real property asset in DOE's inventory
 - Therefore the Asset Type 460 Site Preparation, Grading and Landscaping records are being reported as a real property assets

Proposal to change tracking within FIMS

- Capture the Site Preparation, Grading and Landscaping cost associated with Land as Capital Adjustments linked to the Land record in FIMS
 - The Capital Adjustment window has already been made available for Land records in FIMS
- We need sites to follow through and update the Land Capital Adjustments and remove the Asset Type 460 Site Preparation, Grading and Landscaping records from FIMS



Proposal to change tracking within FIMS:

- For those Asset Type 460 FIMS records that are indeed tangible real property, please review and determine if the Asset Type data field needs to be updated

FIMS Asset Types

Additional
follow up...

FIMS Asset Types

- With our review of the Asset Type 460 Site Preparation, Grading and Landscaping, we took a more in depth look at all the FIMS Asset Type
 - Our discoveries follow ...

Counts of FIMS Properties by Asset Types

Asset Type	No of Bldgs	No of Trailers	No of OSF	No of Land
401 Land			21	219
410 Land Rights				38
430 Minerals				
440 Timber				
460 Site Preparation, Grading, and Landscaping			169	
470 Roads, Walks, and Paved Area			988	
480 Fences and Guard Towers	37		215	8

Counts of FIMS Properties by Asset Types cont

Asset Type	No of Bldgs	No of Trailers	No of OSF	No of Land
490 Other Improvements to Land	3		89	
501 Buildings	8371	1668	126	
502 Experimental and Demonstration Projects			32	
550 Other Structures	249		2623	1
610 Communication Systems	41		421	2
615 Electric Generation, Transmission, and Distribution Systems	31		1396	283
620 Fire Alarm Systems			77	

Counts of FIMS Properties by Asset Types cont

Asset Type	No of Bldgs	No of Trailers	No of OSF	No of Land
625 Gas Production, Transmission, and Distribution Systems	1		154	
630 Irrigation Systems			6	
635 Railroad Systems	1		36	
640 Sewage Systems	5		571	
645 Steam Generation and Distribution Systems	13		151	1
650 Water Supply, Pumping, Treatment and Distribution Systems	28		666	1

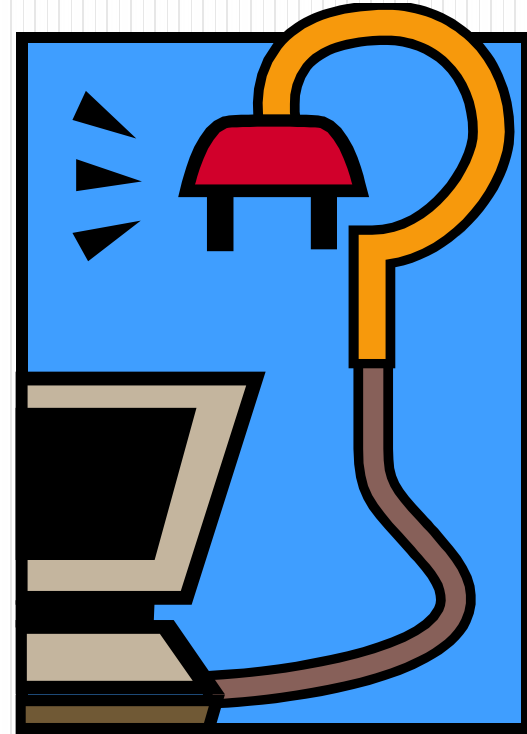
Counts of FIMS Properties by Asset Types cont

Asset Type	No of Bldgs	No of Trailers	No of OSF	No of Land
655 Nuclear Steam and Electric Generation and Transmission Systems				
660 SPR Crude Oil System			32	
665 NPR Crude Oil Extraction and Distribution System			10	
670 Process Systems	32		60	
680 Reactors and Accelerators	29		101	
725 Motor Vehicles and Aircraft – NO LONGER VALID IN FIMS WAS USED FOR PERSONAL PROPERTY TRAILERS				

Counts of FIMS Properties by Asset Types cont

Asset Type	No of Bldgs	No of Trailers	No of OSF	No of Land
800 Improvements to Property of Others	11		111	
900 Unclassified Plant and Equipment			2	
999 Other	6		53	1

Questions or Comments



FIMS User's Guide Appendix D STARS Asset Types

401 Land - Includes the cost of land owned by the Government and under the control of DOE. The cost of land includes the purchase price, other acquisition costs, and removal costs less salvage realized in disposing of any facilities acquired with the land. Does not include acreage withdrawn from the Public Domain.

410 Land Rights - Includes the costs of rights, interests, and privileges relating to land such as leaseholds, easements, rights-of-way, water and water power rights, diversion rights, and submersion rights.

430 Minerals - Includes both the cost of mineral rights and land containing mineral deposits owned by the Government.

440 Timber - Includes the cost and appraised value of timber and pulp wood; cost of reforestation program for the purpose of dust and soil erosion control, retention of water tables, etc.; cost of development and improvement of timber stand; and other forestry management costs. NOTE: Use of this code is limited to the Savannah River Operations Office.

FIMS User's Guide Appendix D STARS Asset Types cont

460 Site Preparation, Grading, and Landscaping - Includes the cost of general clearing, grading, and drainage not directly related to the erection of buildings and structures. All landscaping is included.

470 Roads, Walks, and Paved Areas - Includes the cost of roads, bridges, streets, walks, paved parking areas and paved open areas between buildings, including any related costs of clearing, grading, base, surfacing, storm sewers or drains, curbs, gutters, culverts, lighting service, and other related facilities.

480 Fences and Guard Towers - Includes the cost of security fences, guard towers and lighting service. Fences associated with specific facilities such as ball parks and substations are included with the facilities protected.

490 Other Improvements to Land - Includes the cost of improvements not includable under codes 460, 470, or 480, such as airports, playgrounds, tennis courts, and athletic fields.

FIMS User's Guide Appendix D STARS Asset Types cont

501 Buildings - Includes the cost of buildings and permanently attached appurtenances, such as elevators, fire protection, lighting, plumbing, heating, ventilation, and built-in air conditioning systems (excluding window or console air conditioning units that require no duct work or cooling towers), and the cost of piping, conduit, and cable permanently attached to and made a part of the building and that cannot be removed without cutting into the walls, ceilings, or floors. The division between building costs and costs of utility systems is generally made at a point nominally 5 feet outside the building wall.

502 Experimental and Demonstration Projects - To capitalize incurred cost for experimental and demonstration projects with a useful life of 2 years or more. These projects include full-scale test facilities, pilot plants, and other prototype facilities.

550 Other Structures - Includes the cost of such structures as dams, retention basins, reservoirs, swimming pools, pits, platforms, underground oil storage reservoirs, and stacks (when not a part of a building).

FIMS User's Guide Appendix D STARS Asset Types cont

610 Communication Systems - Includes the cost of lines, poles, cables, and conduits; built-in radio transmitting and receiving equipment; and any installed equipment, otherwise portable, which has been so installed that it cannot be removed without damaging the equipment or damaging the building or structure in which it has been installed. Personal property such as telephones and intercommunication equipment should be included in asset code 730.

615 Electric Generation, Transmission, and Distribution Systems - Includes the cost of all electric generation equipment; boiler plant equipment primarily used to supply steam to steam-electric generation equipment; transmission and distribution lines, poles, towers, grounding systems, substations, transformers, controls, cables, conduits, services, meters, and protective devices; lighting fixtures, wire, poles, standards and related accessories supplying electric lighting service to roads, walks, and fences. Personal property, such as portable generators, is included in asset code 799.

620 Fire Alarm Systems - Includes the cost of central office equipment necessary for receiving and transmitting alarms, including control wiring, both cable and open, and other associated overhead and underground equipment. Portable equipment which is not permanently connected to permanent wiring and which may be removed without affecting operation of the fire alarm system is included in asset code 750.

FIMS User's Guide Appendix D STARS Asset Types cont

625 Gas Production, Transmission, and Distribution Systems - Includes the cost of equipment involved in the production, storage, transmission, and distribution of natural and artificial gas, including pipelines, services, and associated regulating and metering equipment of buildings served.

630 Irrigation Systems - Includes the cost of canals, ditches, waterways, flumes, pipelines, and equipment used for irrigation purposes.

635 Railroad Systems - Includes the cost of railways, including bridges, trestles, culverts, crossing signals, clearing and grading, riprap, ties, ballast, rails, insulated joints, switches, and accessories.

640 Sewerage Systems - Includes the cost of sewerage treatment and disposal facilities, including manholes, mains, and lateral lines to point of tie-in with buildings served, and any septic tanks.

645 Steam Generation and Distribution Systems - Includes the cost of all equipment used for the generation and distribution of steam to the point of tie-in to buildings where such steam is utilized primarily for heating and for furnishing power to rotating equipment, including emergency turbo generators. The cost of boiler plant equipment used primarily to supply steam to steam-electric generation equipment is include in 615.

FIMS User's Guide Appendix D STARS Asset Types cont

650 Water Supply, Pumping, Treatment, and Distribution Systems -

Includes the cost of wells, pumping and water treatments, and distribution facilities to the point of tie-in with buildings served.

655 Nuclear Steam and Electric Generation and Transmission Systems

- Includes the cost of nuclear reactors and appurtenant equipment involved primarily and principally in the generation of steam for use in steam-electric generating equipment, fossil-fuel super heaters electric generation equipment, and electric transmission facilities connecting the nuclear power plant to the transmission or distribution network. The only reactors to be identified by this code are those which have significant electrical generation.

660 SPR Crude Oil Piping System - Includes the cost of pipelines and metering devices between the oil transporting vehicle and the oil storage site.

665 NPR Crude Oil Extraction and Distribution System - Includes the cost of real property and related personal property necessary for crude oil extraction and distribution such as the well casings, piping, and integrated equipment in the piping system; oil storage facilities and support buildings and structures. Does not include any personal property, which should be included in the appropriate asset code (710-799) for personal property.

FIMS User's Guide Appendix D STARS Asset Types cont

670 Process Systems - (Real or related personal property.) Includes the cost of equipment used specifically in product manufacturing and processing, including associated measurement and control instruments, which are integral to the operation of real property, or which are so affixed to real property that removal of the equipment would significantly diminish the economic value of the real property or the equipment itself.

680 Reactors and Accelerators - Includes the cost of reactors, proton synchrotrons, electron synchrotrons, cyclotrons, linear accelerators, Van De Graaf generators, and other similar facilities, as well as the related equipment which is an integral part of the facility or related to, designed for, or specially adapted to, the functional or productive capacity of the real property, and removal of this equipment would significantly diminish the economic value of the real property or the equipment itself. Reactors with significant electrical generation should be identified with asset type 655.

725 Motors Vehicles and Aircraft (Personal Property) - NOT TO BE USED IN FIMS - Includes the cost of passenger cars, trucks, buses, jeeps, trailers, airplanes and fire trucks.

FIMS User's Guide Appendix D STARS Asset Types cont

800 Improvements to Property of Others - Includes the cost of betterments made by DOE to land, land improvements (roads, runways, etc.), and to existing buildings, structures, building services, and utility systems not owned by DOE. New construction such as plants, laboratories, and similar facilities built by DOE on land owned by others should be classified in Asset Type Code 501.

900 Unclassified Plant and Equipment - Includes the cost of major construction projects or operative portions thereof that have been physically completed and placed in service for which the unitization and classification of costs into plant and equipment accounts have not been completed. Allocation to production, research, community, and general facilities and to asset types 401 through 800 will require approximation in some instances, particularly at yearend when full allocation is required. (Yearend allocations may be reversed in October pending formal and more precise classifications.)

999 Other - This code may be used on an interim basis for items not identified by month end. However, records associated with transfer activity cannot use this code. At fiscal year end, this code cannot be used.